

**NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2013**

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
TABLE OF CONTENTS
JUNE 30, 2013

	<u>Exhibit</u>	<u>Schedule</u>	<u>Page</u>
Affidavit	-	-	1
Independent Auditor's Report	-	-	2
Management's Discussion and Analysis	-	-	4
Statement of Net Position	A	-	9
Statement of Revenues, Expenses, and Changes in Fund Net Position	B	-	10
Statement of Cash Flows	C	-	11
Notes to the Financial Statements	-	-	12
Other Supplementary Information	-	-	22
Schedule of Findings and Questioned Costs	-	1	23
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	-	-	24
Summary Schedule of Prior Audit Findings	-	2	26
Corrective Action Plan for Current Year Audit Findings	-	3	27

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013

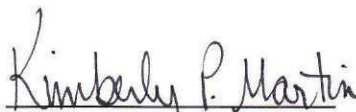
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

AFFIDAVIT

Personally came and appeared before the undersigned authority, Victor Jones, Sheriff of Natchitoches Parish, who duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the Natchitoches Parish Detention Center at June 30, 2013 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.


Sheriff

Sworn to and subscribed before me, this 28th day of October, 2013.


NOTARY PUBLIC #067903

HINES, SHEFFIELD & SQUYRES, L.L.C.

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INDEPENDENT AUDITOR'S REPORT

Honorable Victor Jones, Sheriff
Natchitoches Parish Detention Center
Natchitoches, Louisiana 71457

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Natchitoches Parish Detention Center, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Sheriff, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Detention Center's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Natchitoches Parish Detention Center, a component unit of the Natchitoches Parish Sheriff, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 to 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Natchitoches Parish Detention Center's basic financial statements. The accompanying information identified in the table of contents as Other Supplementary Information is presented for the purposes of additional analysis and is not a required part of the basic financial statements.

The Other Supplementary Information schedule is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated October 28, 2013 on our consideration of the Natchitoches Parish Detention Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Detention Center's internal control over financial reporting and compliance.

The financial information for the year ended June 30, 2012, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion dated November 6, 2012, on the basic financial statements of the Natchitoches Parish Detention Center.

Hines, Sheffield & Squyres

Natchitoches, Louisiana
October 28, 2013

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

The Management's Discussion and Analysis of the Natchitoches Parish Detention Center's financial performance presents a narrative overview and analysis of the Natchitoches Parish Detention Center's financial activities for the year ended June 30, 2013. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the Natchitoches Parish Detention Center's financial statements, which begin on page 9.

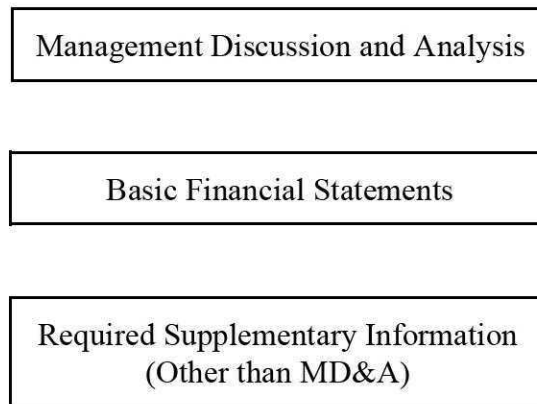
FINANCIAL HIGHLIGHTS

- 1) The Natchitoches Parish Detention Center had cash of \$1,652,602 at June 30, 2013, which represents a decrease of \$329,796 from prior year end.
- 2) The Natchitoches Parish Detention Center had accounts receivable of \$448,954 at June 30, 2013, which represents a decrease of \$69,121 from prior year end.
- 3) The Natchitoches Parish Detention Center had accounts payable and accruals of \$554,487 at June 30, 2013, which represents a decrease of \$129,216 from prior year end.
- 4) The Natchitoches Parish Detention Center had total operating revenues of \$6,198,522 for the year ended June 30, 2013, which represents a decrease of \$129,273 from prior year.
- 5) The Natchitoches Parish Detention Center had charges for services revenues of \$5,147,238 for the year ended June 30, 2013, which represents a decrease of \$192,166 from prior year.
- 6) The Natchitoches Parish Detention Center had total operating expenses of \$7,419,282 for the year ended June 30, 2013, which represents a decrease of \$214,076 from prior year.
- 7) The Natchitoches Parish Detention Center had salaries of \$2,972,962 for the year ended June 30, 2013, which represents an increase of \$22,045 from prior year.
- 8) The Natchitoches Parish Detention Center had interest expense of \$169,013 for the year ended June 30, 2013, which represents a decrease of \$21,800 from prior year.
- 9) The Natchitoches Parish Detention Center had net position of \$685,600 for the year ended June 30, 2013, which represents a decrease of \$164,646 from prior year.
- 10) The Natchitoches Parish Detention Center had capital asset purchases of \$214,003 for the year ended June 30, 2013, which represents a decrease of \$11,965 from prior year.
- 11) The Natchitoches Parish Detention Center had long-term debt of \$3,305,000 at June 30, 2013, which represents a decrease of \$485,000 from prior year.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for the Natchitoches Parish Detention Center as established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments.



These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

Basic Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses, and Changes in Fund Net Position and Cash Flows (on pages 9, 10 and 11) provide information about the activities of the Natchitoches Parish Detention Center as a whole and present a longer-term view of the Detention Center's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Fund Net Position report the Detention Center's net position and changes in them. You can think of the Detention Center's net position, the difference between assets and liabilities, as one way to measure the Detention Center's financial health, or financial position. Over time, increases or decreases in the Detention Center's net position are one indicator of whether its financial health is improving or deteriorating.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Position
As of Year End

	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 2,124,960	\$ 2,581,123
Capital assets, net	<u>2,922,821</u>	<u>3,068,187</u>
 Total Assets	 <u>\$ 5,047,781</u>	 <u>\$ 5,649,310</u>
 Accounts payable, accruals and other liabilities	 \$ 554,487	 \$ 683,703
Other post employment benefits payable	502,694	325,361
Long-term debt	<u>3,305,000</u>	<u>3,790,000</u>
Total Liabilities	4,362,181	4,799,064
 Net assets		
Investment in capital assets, net of related debt	(382,179)	(721,813)
Restricted	667,073	1,123,615
Unrestricted	<u>400,706</u>	<u>448,444</u>
Total Net Position	<u>685,600</u>	<u>850,246</u>
 Total Liabilities and Net Position	 <u>\$ 5,047,781</u>	 <u>\$ 5,649,310</u>

Net assets of the Natchitoches Parish Detention Center's decreased by \$164,646 or 19.36% from the previous fiscal year. The decrease is the result of operating and nonoperating expenses exceeding operating and nonoperating revenues and transfers during the fiscal year ended 2013 (See table below).

Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended

	<u>2013</u>	<u>2012</u>
Operating Revenues	\$ 6,198,522	\$ 6,327,795
Operating Expenses	<u>7,419,282</u>	<u>7,633,358</u>
Operating Income/(Loss)	(1,220,760)	(1,305,563)
Nonoperating Revenues/(Expenses)	195,787	84,763
Transfers In/(Out)	<u>860,327</u>	<u>1,060,179</u>
 Change in net position	 <u>\$ (164,646)</u>	 <u>\$ (160,621)</u>

The Natchitoches Parish Detention Center's total operating revenues decreased by \$129,273 or 2.04% from the previous year. The total operating expenses decreased by \$214,076 or 2.80% from the previous year.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2013, the Natchitoches Parish Detention Center had \$2,922,821, net of depreciation, invested in a broad range of capital assets (See table below). This amount represents a net decrease (including additions and retirements) of \$145,366 or 4.74% from the previous year.

Capital Assets at Year End
(Net of Depreciation)

	2013	2012
Land	\$ 146,089	\$ 146,089
Construction in progress	0	0
Buildings and building improvements	2,602,938	2,818,914
Automobiles	14,261	15,283
Equipment, furniture and fixtures	159,533	87,901
Total	<u>\$ 2,922,821</u>	<u>\$ 3,068,187</u>

This year's major additions included:

Buildings and building improvements	\$ 80,015
Automobiles	\$ 14,833
Equipment, furniture and fixtures	\$ 119,155

This years's major retirements included:

Automobiles	\$ 9,050
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Debt

The Natchitoches Parish Detention Center had \$3,305,000 in long-term debt outstanding at year end compared to \$3,790,000 at the previous year end, a decrease of \$485,000 or 12.80% as shown in the table below.

Outstanding Debt at Year End

	2013	2012
Revenue bonds-2004	\$ 585,000	\$ 860,000
Revenue bonds-2008	2,720,000	2,930,000
Totals	<u>\$ 3,305,000</u>	<u>\$ 3,790,000</u>

New debt during the year included:

None.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Management of the Natchitoches Parish Detention Center considered the following factors and indicators when setting next year's budget and rates. These factors and indicators include:

- 1) Number of inmates
- 2) Intergovernmental revenues (local, state and federal grants)
- 3) Long-term debt
- 4) Cost of operations

The Natchitoches Parish Detention Center does not expect any significant changes in next year's results as compared to the current year.

CONTACTING NATCHITOCHES PARISH DETENTION CENTER'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Natchitoches Parish Detention Center's finances and to show the Natchitoches Parish Detention Center's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Victor Jones, Sheriff, 299 Edwina Drive, Natchitoches, Louisiana 71457.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Current Assets		
Cash	\$ 985,529	\$ 858,783
Accounts receivable	448,954	518,075
Prepaid expenses	<u>18,665</u>	<u>72,565</u>
Total Current Assets	1,453,148	1,449,423
Noncurrent Assets		
Restricted assets	667,073	1,123,615
Capital assets, net	2,922,821	3,068,187
Deferred debt expense, net	<u>4,739</u>	<u>8,085</u>
Total Assets	<u>\$ 5,047,781</u>	<u>\$ 5,649,310</u>
LIABILITIES AND NET POSITION		
LIABILITIES		
Current Liabilities		
Current portion of long-term debt	\$ 505,000	\$ 485,000
Accounts payable and accruals	<u>554,487</u>	<u>683,703</u>
Total Current Liabilities	1,059,487	1,168,703
Noncurrent Liabilities		
Other post employment benefits payable	502,694	325,361
Long-term debt, net of current portion	<u>2,800,000</u>	<u>3,305,000</u>
Total Liabilities	4,362,181	4,799,064
NET POSITION		
Investment in capital assets, net of related debt	(382,179)	(721,813)
Restricted		
Construction and renovations of capital assets	66,695	424,042
Retirement of long-term debt	336,329	361,830
Inmate trust accounts	264,049	337,743
Unrestricted	<u>400,706</u>	<u>448,444</u>
Total Net Position	<u>685,600</u>	<u>850,246</u>
Total Liabilities and Net Position	<u>\$ 5,047,781</u>	<u>\$ 5,649,310</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES		
Charges for services	\$ 5,147,238	\$ 5,339,404
Commissary	386,296	415,168
Work release revenues	636,375	549,006
Other	<u>28,613</u>	<u>24,217</u>
Total Operating Revenues	6,198,522	6,327,795
OPERATING EXPENSES		
Amortization expense	3,346	3,346
Bad debts	0	57,676
Depreciation	359,369	344,285
Employee benefits	875,538	920,861
Food	719,963	745,525
Fuel	85,929	81,735
Insurance	80,331	99,422
Medical expense	561,991	573,620
Payroll taxes	56,612	54,863
Prisoner security	11,824	21,071
Professional services	44,190	47,989
Repairs and maintenance	95,790	97,340
Retirement	350,851	331,511
Salaries	2,972,962	2,950,917
Supplies and other	825,345	899,480
Telephone	37,156	39,748
Training	12,924	8,994
Uniforms	31,155	34,644
Utilities	<u>294,006</u>	<u>320,331</u>
Total Operating Expenses	<u>7,419,282</u>	<u>7,633,358</u>
Operating Income/(Loss)	(1,220,760)	(1,305,563)
Nonoperating Revenues/(Expenses)		
Interest income	4,879	7,186
Interest expense	(169,013)	(190,813)
Intergovernmental revenues	<u>359,921</u>	<u>268,390</u>
Total Nonoperating Revenues/(Expenses)	<u>195,787</u>	<u>84,763</u>
Income/(Loss) Before Transfers	(1,024,973)	(1,220,800)
Transfers	<u>860,327</u>	<u>1,060,179</u>
Change in Net Position	(164,646)	(160,621)
Net Position, Beginning of year	<u>850,246</u>	<u>1,010,867</u>
Net Position, End of year	<u>\$ 685,600</u>	<u>\$ 850,246</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Cash Flows From Operating Activities		
Receipts from customers	\$ 6,229,109	\$ 6,277,806
Cash payments to suppliers for goods and services	(2,799,156)	(2,897,459)
Cash payments to employees for services and related benefits	(4,077,646)	(4,259,806)
Other operating revenues/(expenses)	<u>28,613</u>	<u>24,217</u>
Net Cash From Operating Activities	(619,080)	(855,242)
Cash Flows From Non-Capital Financing Activities		
Intergovernmental revenues	369,842	207,645
Other nonoperating activity, inmate accounts	<u>(73,494)</u>	<u>98,749</u>
Net Cash From Non-Capital Financing Activities	296,348	306,394
Cash Flows From Capital and Related Financing Activities		
Proceeds from Natchitoches Parish Sheriff, general fund	860,327	1,060,179
Principal payments on revenue bonds	(485,000)	(460,000)
Acquisition/construction of capital assets	(214,003)	(225,968)
Interest paid	<u>(173,267)</u>	<u>(194,857)</u>
Net Cash From Capital and Related Financing Activities	(11,943)	179,354
Cash Flows From Investing Activities		
Interest income	<u>4,879</u>	<u>7,186</u>
Cash Flows From Investing Activities	<u>4,879</u>	<u>7,186</u>
Net Increase/(Decrease) in Cash	(329,796)	(362,308)
Cash, Beginning of year	<u>1,982,398</u>	<u>2,344,706</u>
Cash, End of year	<u><u>\$ 1,652,602</u></u>	<u><u>\$ 1,982,398</u></u>
Reconciliation of Operating Income to Net Cash From Operating Activities		
Operating income/(loss)	\$ (1,220,760)	\$ (1,305,563)
Adjustments to reconcile operating income to net cash from operating activities		
Amortization expense	3,346	3,346
Bad debt expense	0	57,676
Depreciation expense	359,369	344,285
(Increase)/decrease in operating assets		
Accounts receivable	59,200	(82,808)
Prepaid expenses	53,900	(118)
Increase/(decrease) in operating liabilities		
Accounts payable and accruals	(51,468)	12,172
Other post employment benefits payable	<u>177,333</u>	<u>115,768</u>
Net Cash Flows From Operating Activities	<u><u>\$ (619,080)</u></u>	<u><u>\$ (855,242)</u></u>

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district, which includes administering the parish jail system. Construction of the facility was completed and the first prisoners were received on June 18, 1996.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying basic financial statements of the Natchitoches Parish Detention Center have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statement-and Management's Discussion and Analysis-for State and Local Governments, issued in June 1999.

B. Reporting Entity

The Natchitoches Parish Sheriff is the chief executive officer of the law enforcement district (management control over) and provides funds for capital assets purchases and long-term debt payments to the Natchitoches Parish Detention Center. Because the Detention Center is managed by and fiscally dependent on the Natchitoches Parish Sheriff, the Detention Center was determined to be a component unit of the Natchitoches Parish Sheriff, the primary government.

The accompanying financial statements present information only on the funds maintained by the Natchitoches Parish Detention Center and do not present information on the Natchitoches Parish Sheriff, the general government services provided by that governmental unit, or the other activities that comprise the primary government.

C. Measurement Focus/Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounts of the Natchitoches Parish Detention Center are maintained in accordance with applicable statutory provisions:

Revenue Recognition -revenues are recognized using the full accrual basis of accounting; therefore, revenues are recognized in the accounting period in which they are earned and become measurable.

Expense Recognition - expenses are recognized on the accrual basis; therefore, expenses, including salaries, are recognized in the period incurred, if measurable.

The Detention Center applies all GASB pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

E. Investments

Investments are limited by Louisiana Revised Statute and the sheriff's investment policy. Under state law, the Sheriff may invest in obligations of the U. S. Treasury and U. S. Agencies, or certificates of deposit. Investments are carried at fair market value as of the balance sheet date.

F. Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

G. Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At June 30, 2013, \$0 was considered to be uncollectible.

H. Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the Detention Center are charged as an expense against operations in the Statement of Revenues, Expenses, and Changes in Fund Net Position. Capital assets net of accumulated depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for movable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

I. Deferred Debt Expense

Bond issue costs and bond discounts are capitalized and amortized over the terms of the respective bonds using a method, which approximates the effective interest method. Total bond issue costs and bond discounts (deferred debt expense) paid by the Detention Center was \$33,458. The amortization expense related to deferred debt expense was \$3,346 for the year ended June 30, 2013

J. Compensated Absences

Employees of the Natchitoches Parish Detention Center that have been employed one year or more earn two weeks of vacation leave per year. Vacation leave is prorated for employees having less than a year of service. Vacation leave does not carryover or accumulate from one fiscal year to the next, and there are no vesting privileges. Therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Net Position

Net assets are displayed in three components:

1. Investment in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvement of those assets.
2. Restricted net position - net position with constraints placed on the use either by a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or b) law through constitutional provisions or enabling legislation.
3. Unrestricted - all other net position is reported in this category.

The Detention Center typically uses restricted amounts first then unrestricted amounts when an expenditure is incurred for purposes for which either amount could be used.

L. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

A. Deposits with Financial Institutions

For reporting purposes, deposits with financial institutions include savings, demand deposits, time deposits, and certificates of deposit. Under state law, the Natchitoches Parish Detention Center may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further, the Detention Center may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The deposits at June 30, 2013 were secured as follows:

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)

A. Deposits with Financial Institutions (Continued)

	Cash	Certificates of Deposit	Total
Deposits in bank accounts per balance sheet	\$ 1,652,202	\$ 0	\$ 1,652,202
	Cash	Certificates of Deposit	Total
Bank Balances (Category 3 Only, If Any)			
a. Uninsured and uncollateralized	\$ 0	\$ 0	\$ 0
b. Uninsured and uncollateralized with securities held by the pledging institution	0	0	0
c. Uninsured and uncollateralized with securities held by the pledging institution's trust department or agent but not in the entity's name	0	0	0
Total Category 3 Bank Balances	\$ 0	\$ 0	\$ 0
Total Bank Balances (All Categories Including Category 3 Reported Above)	\$ 1,727,742	\$ 0	\$ 1,727,742

The following is a breakdown by banking institution and amount of the balances shown above:

Banking Institution	Amount
Bank of Montgomery	\$ 606,753
City Bank and Trust Company	514,456
Midsouth Bank	539,838
Sabine State Bank	66,695
Total	\$ 1,727,742

B. Investments

At June 30, 2013, the Natchitoches Parish Detention Center had investments of \$0.

NOTE 3 RESTRICTED ASSETS

At June 30, 2013, the Natchitoches Parish Detention Center had the following restricted assets:

Cash	\$ 667,073
Total	\$ 667,073

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 4 ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at June 30, 2013:

<u>Class of Receivable</u>	
Charges for services	\$ 377,303
Intergovernmental revenues	<u>71,651</u>
Total	<u>\$ 448,954</u>

NOTE 5 CAPITAL ASSETS

A summary of the Natchitoches Parish Detention Center's capital assets at June 30, 2013 follows:

	Balance June 30, 2012	Additions	Retirements	Balance June 30, 2013
Capital Assets, not being depreciated				
Land	\$ 146,089	\$ 0	\$ 0	\$ 146,089
Construction in progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Assets, not being depreciated	146,089	0	0	146,089
Capital Assets, being depreciated				
Buildings and building improvements	5,897,680	80,015	0	5,977,695
Less accumulated depreciation	<u>(3,078,766)</u>	<u>(295,991)</u>	<u>0</u>	<u>(3,374,757)</u>
Total Buildings and Building Improvements	2,818,914	(215,976)	0	2,602,938
Automobiles	158,090	158,040	(9,050)	307,080
Less accumulated depreciation	<u>(142,807)</u>	<u>(158,862)</u>	<u>8,850</u>	<u>(292,819)</u>
Total Automobiles	15,283	(822)	(200)	14,261
Equipment, furniture and fixtures	214,453	119,155	0	333,608
Less accumulated depreciation	<u>(126,552)</u>	<u>(47,523)</u>	<u>0</u>	<u>(174,075)</u>
Total Equipment, Furniture and Fixtures	87,901	71,632	0	159,533
Total Capital Assets, being depreciated	<u>2,922,098</u>	<u>(145,166)</u>	<u>0</u>	<u>2,776,732</u>
Total Capital Assets, net	<u>\$ 3,068,187</u>	<u>\$ (145,166)</u>	<u>\$ (200)</u>	<u>\$ 2,922,821</u>

NOTE 6 ACCOUNTS PAYABLE AND ACCRUALS

The following is a summary of accounts payable at June 30, 2013:

<u>Class of Payable</u>	
Vendor	\$ 243,943
Salaries and benefits	3,421
Interest	43,074
Other	<u>264,049</u>
Total	<u>\$ 554,487</u>

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 7 LONG TERM-DEBT

The following is a summary of the long-term debt of the Natchitoches Parish Detention Center for the year ended June 30, 2013:

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013	Current Amounts
Revenue bonds - 2004	\$ 860,000	\$ 0	\$ 275,000	\$ 585,000	\$ 285,000
Revenue bonds - 2008	2,930,000	0	210,000	2,720,000	220,000
Total	<u>\$ 3,790,000</u>	<u>\$ 0</u>	<u>\$ 485,000</u>	<u>\$ 3,305,000</u>	<u>\$ 505,000</u>

The terms of the individual debt issues of the Detention Center are as follows:

	Interest Rate	Maturity Date	Amount Issued	Outstanding
Revenue bonds - 2004	4.85%	06/01/15	\$ 2,600,000	\$ 585,000
Revenue bonds - 2008	4.49%	03/01/23	3,500,000	2,720,000
Total			<u>\$ 6,100,000</u>	<u>\$ 3,305,000</u>

The annual requirements to amortize all debt outstanding as of June 30, 2013 are as follows:

Year Ended June 30,	Principal Payments	Interest Payments	Total
2014	\$ 505,000	\$ 150,501	\$ 655,501
2015	530,000	126,800	656,800
2016	240,000	101,923	341,923
2017	250,000	91,147	341,147
2018	265,000	79,922	344,922
2019-2023	1,515,000	210,132	1,725,132
Total	<u>\$ 3,305,000</u>	<u>\$ 760,425</u>	<u>\$ 4,065,425</u>

NOTE 8 CONCENTRATION OF REVENUES

The Natchitoches Parish Detention Center had charges for services to the State of Louisiana (82.62%), Natchitoches Parish Police Jury (13.85%) and others (3.53%) during 2013.

NOTE 9 RETIREMENT SYSTEM

Substantially all employees of the Natchitoches Parish Detention Center's office are members of the Sheriff's Pension and Relief Fund ("System"), a multiple-employer, cost-sharing public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 9 RETIREMENT SYSTEM (CONTINUED)

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month and who are between the ages of 18 and 50 at the time of original employment are required to participate in the system. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent if total service is at least 12 but less than 15 years, 2.75 percent if total service is at least 15 but less than 20 years, and 3 percent if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of the final average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefits accrued to their date of termination. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Sheriffs Pension & Relief Fund, Monroe, Louisiana, 71210-3163 or by calling (318) 362-3188.

Contributions to the system include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the state of Louisiana. State statute required covered employees to contribute 10.0% of their salary to the system and required an employer contribution equal to 13.25% of each covered employee's salary. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Natchitoches Parish Detention Center's contributions to the System for the years ending June 30, 2013, 2012 and 2011 were \$350,851, \$331,511 and \$303,874, respectively, equal to the required contribution for each year.

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS

The Natchitoches Parish Detention Center provides certain continuing health care and life insurance benefits for its retired employees. Employees become eligible for these benefits upon actual retirement. These benefits are determined based on the employee's age and length of service. The plan is an agent multiple-employer defined benefit health care plan administered by the Louisiana Sheriffs' Association. The plan does not issue a publicly available financial report.

Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents. The Detention Center recognizes the cost of providing post employment medical and life benefits as an expense when the benefit premiums are due. The benefits are financed on a pay-as-you-go basis with the Detention Center contributing \$65,558 for retirees in 2013.

NATCHITOCHEs PARISH DETENTION CENTER
NATCHITOCHEs, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

The Detention Center's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, would cover normal cost each year and amortize any unfunded actuarial liabilities (UAL) over a period not to exceed thirty years. A level percentage of payroll amortization method, open period, was used. The total ARC for the fiscal year 2013 is \$247,922 as set forth below:

Normal cost	\$ 103,167
30-year UAL amortization amount	144,755
Interest on the above	<u>0</u>
Annual required contribution (ARC)	<u>\$ 247,922</u>

The following table presents the Detention Center's OPEB Obligation for the fiscal year 2013:

Beginning net OPEB obligation, July 1, 2012	\$ 325,361
Annual required contribution	247,922
Interest on net OPEB obligation	11,287
ARC adjustment	<u>(16,318)</u>
OPEB cost	242,891
Contributions made	<u>(65,558)</u>
Change in net OPEB obligation	<u>177,333</u>
Ending net OPEB obligation, June 30, 2013	<u>\$ 502,694</u>

The Detention Center's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013, 2012 and 2011 are as follows:

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual OPEB</u> <u>Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
06/30/2011	\$ 146,230	22.61%	\$ 209,593
06/30/2012	\$ 151,887	23.78%	\$ 325,361
06/30/2013	\$ 242,891	26.99%	\$ 502,694

The Detention Center did not contribute to its OPEB plan during the year ended June 30, 2013. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2013, the end of the fiscal year, the Actuarial Accrued Liability (AAL) was \$2,603,335, which is defined as that portion, as determined by a particular actuarial cost method (Project Unit Cost Method), of the actuarial present value of post employment plan benefits and expenses that is not provided by normal cost. Since the plan was not funded, the Detention Center's entire actuarial accrued liability of \$2,603,335 was unfunded.

The funded status of the plan as of June 30, 2013, was as follows:

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial accrued liability (AAL)	\$ 2,603,335
Actuarial value of plan assets	<u>0</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 2,603,335</u>
 Funded ratio (actuarial value of plan assets/AAL)	 0.00%
 Covered payroll (annual payroll of active employee covered by the plan)	 2,647,936
 UAAL as a percentage of covered payroll	 98.32%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits include estimates and assumptions regarding 1) turnover rate; 2) retirement rate; 3) health care cost trend rate; 4) mortality rate; 5) discount rate (investment return assumption); and 6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Natchitoches Parish Detention Center and its employee plan members) at the time of the valuation and on the pattern of sharing costs between Natchitoches Parish Detention Center and its plan members to that point. The projection of benefits for financial reporting purpose does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between Natchitoches Parish Detention Center and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other describe pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Since the OPEB obligation has not yet been funded, there are not any assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employees' census, produce an annual turnover of approximately 10.0%.

We have assumed that actual retirement (and commencement of OPEB benefits) occurs at eight years after the earliest retirement (D.R.O.P. entry) eligibility. The eight years consists of five years of D.R.O.P. and three additional years. Medical benefits are provided to employees upon actual retirement.

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits. Since the ARC is not currently being funded, we have performed this valuation using a 4% annual investment return assumption.

The expected rate of increase in medical cost is based a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5% for ten years out and later.

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficient conservative margin for the population involved in this valuation.

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical benefits for the retiree only (not dependents). The medical rates provided are "blended" rates for active and retired prior to Medicare eligibility. We have therefore estimated the "unblended" rates as required by GASB 45 for valuation purposes to be 130% of the blended rates prior to Medicare eligibility.

Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

NOTE 11 LEASES

The Natchitoches Parish Detention Center was not obligated under any capital or operating leases at June 30, 2013.

NOTE 12 LITIGATION

The Natchitoches Parish Detention Center is a defendant in one lawsuit as of the close of business on June 30, 2013. Although the outcomes of this lawsuit is not presently determinable, in the opinion of the Detention Center's legal counsel, resolution of this matter would not create a liability in excess of insurance coverage, and therefore would not have a material adverse effect on the financial condition of the Natchitoches Parish Detention Center.

OTHER SUPPLEMENTARY INFORMATION

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

SECTION #1

SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

- | | | |
|----|--|---------------|
| 1. | Type of auditors' report issued. | Unqualified |
| 2. | Internal control over financial reporting: | |
| | a) Material weakness(es) identified? | No |
| | b) Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 3. | Noncompliance material to financial statements noted? | No |

SECTION #2

FINANCIAL STATEMENT FINDINGS

None reported.

HINES, SHEFFIELD & SQUYRES, L.L.C.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

Honorable Victor Jones, Sheriff
Natchitoches Parish Detention Center
Natchitoches, Louisiana 71457

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Natchitoches Parish Detention Center, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Sheriff, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Detention Center's basic financial statements, and have issued our report thereon dated October 28, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Natchitoches Parish Detention Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Detention Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Detention Center's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Natchitoches Parish Detention Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hines, Sheffield & Squyres

Natchitoches, Louisiana

October 28, 2013

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013

	Fiscal Year		Corrective	Planned Corrective
	Finding		Action Taken	Action/Partial
	Initially		(Yes, No,	Corrective
<u>Ref. No.</u>	<u>Occurred</u>	<u>Description of Finding</u>	<u>Partially)</u>	<u>Action Taken</u>

Nothing came to our attention that would require disclosure under Government Auditing Standards.

SCHEDULE 3

NATCHITOCHES PARISH DETENTION CENTER
NATCHITOCHES, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.